03500.017558.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE.

In re Application of:)	
		:	Examiner: Paras D. Shah
Hiroki Kishi)	
		:	Group Art Unit: 2626
Appln. No.: 10/656,375)	
		:	Confirmation No.: 8246
Filed:	September 8, 2003)	
		:	
For:	IMAGE PROCESSING APPARATUS)	March 5, 2010
	AND METHOD THEREOF		

Mail Stop Issue Fee

Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Sir:

Applicant is in receipt of a Notice of Allowance dated February 1, 2010, in the above-referenced application. The Issue Fee is due on or before May 1, 2010, and is being paid concurrently herewith.

Applicant respectfully traverses the Reasons for Allowance set forth in the February 1, 2010 Notice of Allowability on the grounds that whereas the Reasons refer to "the use of two separate encoders for encoding audio data using two separate methods and selectively outputting the encoded data and setting unit setting the operating of first and audio encoding unit said second audio unit", "the integration encoded audio data in a case image encoding setting unit does not effect the setting of the encoding, and to integrate with the encode image in a case where image setting unit effects the setting of the encoding thereby outputting integrated encoded

data", and "in accordance with... during the time period", the claims do not recite these exact

expressions, but instead are allowable for the language that they do contain.

Applicant's undersigned attorney may be reached in our Washington, D.C. office by

telephone at (202) 530-1010. All correspondence should continue to be directed to our address

listed below.

Respectfully submitted,

/Daniel S. Glueck/ Daniel S. Glueck Attorney for Applicant Registration No. 37,838

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DSG/jjr

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